

REMARKS

Claims **38 to 65** of the parent application have been canceled, and new claims **66 to 85** are presented herewith. Prompt and favorable action on the merits is respectfully requested.

Respectfully submitted,

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Date: February 15, 2002

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Attachment: Version With Markings to Show Changes Made

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VERSION WITH MARKINGS TO SHOW CHANGES MADE

IN THE SPECIFICATION:

On **page 1, line 1**, after the title and before "Field of the Invention" insert:

--Cross References to Related Applications

The present application is a continuation application of U.S. Serial No. 09/724,156, which was filed on November 28, 2000, which is a continuation of U.S. Serial No. 09/299,416, which was filed on April 26, 1999, and issued on November 28, 2000 as U.S. Patent No. 6,152,835. That application, in turn, is a divisional application of U.S. Serial No. 08/975,799, which was filed on November 21, 1997 and issued on October 26, 1999 as U.S. Patent No. 5,971,870.--

IN THE CLAIMS

Please delete claims **38-65** in the parent application.

Please add new claims **66-85** as follows:

66. (New) A golf ball comprising:

a solid core;

a cover comprising an inner cover layer and an outer cover layer, wherein the inner cover layer comprises an ionomer resin and the outer cover layer comprises a polyurethane and wherein outer cover layer has a Shore D hardness of about 58 or more;

the ball having a PGA compression of 80 or less and a coefficient of restitution of at least 0.780;

67. (New) The ball according to claim 66, wherein the ball has a PGA compression of 70 or less.